

Form North Dakota Transmittal Of Wage And Tax Statement 307

Account No: _____ Period ending _____, due _____

☐ Fill in this circle if you no longer have ND Employees
and enter the last day of your final payroll period. _____

North Dakota income tax withheld per W-2s and 1099s: \$ _____

Name:

Address:

Address:

City State Zip Code:

If address and zip code are not correct, please make necessary changes.

Tax Department Use Only

Amount reconciled \$ _____

☐ NSW



See detailed instructions on back side.

You may submit your W-2 and 1099 forms on-line at www.nd.gov/tax. If you submit W-2 and 1099 data on-line or on magnetic media, do not submit a Form 307.

If you submit paper W-2 and 1099 forms:

- A completed Form 307 must accompany these paper information returns.
- Detach top Form 307 and mail with the state copy of your employees and other payees W-2 and 1099 forms.
- Copy the information from the completed Form 307 above to the taxpayer's copy below and retain for your records.

Do not submit payments with Form 307 or information returns.

Mail all W-2 and 1099 data (paper or magnetic media) to: Office of State Tax
Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0554.

Form North Dakota Transmittal Of Wage And Tax Statement 307

Account No: _____ Period ending _____, due _____

☐ Fill in this circle if you no longer have ND Employees
and enter the last day of your final payroll period. _____

North Dakota income tax withheld per W-2s and 1099s: \$ _____

**Taxpayer's Copy
Do Not Mail**

Tax Department Use Only

Amount reconciled \$ _____

☐ NSW



If address and zip code are not correct, please make necessary changes.

Instructions

Who Must File Form 307

- A completed Form 307 must accompany all paper W-2 and 1099 information returns submitted to the Tax Commissioner.
- Do not submit a Form 307 if W-2 and 1099 data are submitted electronically or on magnetic media.
- If you no longer have employees and do not have information returns to submit, fill in the circle indicating you do not have employees, enter the date of your last payroll, and mail the Form 307 to the Tax Commissioner.

Who Must File Information Returns

- An employer subject to North Dakota's income tax withholding law, whether or not the employer withheld North Dakota income tax. The employer must submit a copy of each W-2 that the employer is required to file with the Social Security Administration.
- Any person who voluntarily withheld North Dakota income tax from a payment for which the person is required to file a Form 1099 with the Internal Revenue Service. The person must submit a copy of each Form 1099 reporting a payment from which North Dakota income tax was withheld.

Requirement to File Electronically or on Magnetic Media

You must submit the W-2 and 1099 forms electronically or on magnetic media if (1) you are required to file them electronically or on magnetic media with the Internal Revenue Service, and (2) the quantity of forms to be filed with North Dakota is 250 or more. You are encouraged to file electronically or on magnetic media if the number of forms to be filed with North Dakota is less than 250. You will find detailed information about filing electronically or on magnetic media in our *Income tax guideline: Information returns*, which is available on our web site at www.nd.gov/tax.

How to Complete Form 307

Form 307 is mailed to all companies registered to withhold North Dakota state income tax from wages or other payments and to companies that are not required to register but have previously submitted information returns as required by law. Form 307 is not required to be filed if information returns are submitted electronically or on magnetic media. If you are submitting paper W-2 or 1099 forms, enter the total North Dakota state income tax withheld (as shown on Forms W-2 or 1099) in the dollar line of the Form 307, attach an adding machine tape totaling the North Dakota withholding amount, and submit your paper information returns with the completed Form 307. Copy the information from the completed Form 307 to the Taxpayer's Copy section and retain this portion of the form for your records. Please note:

- W-2 and 1099 information returns may be submitted on-line at www.nd.gov/tax. Click on **Income Tax Withholding**, and then **Electronic Filing**.
- If you submit your information returns on paper, you must complete and submit a Form 307 and one copy of each W-2 or 1099 must accompany the form. All paper W-2 and 1099 forms must be separated before submitting.
- If you filed and submitted North Dakota income tax withholding under more than one identification number during the reporting year, please submit a letter with this information.
- Mail magnetic media or Form 307 with paper information returns to: Office of State Tax Commissioner, 600 E Boulevard Ave. Dept 127, Bismarck, ND 58505-0554.

When to File

If Still in Business: W-2 and 1099 data (and Form 307 if required) must be filed with the Office of State Tax Commissioner on or before February 28 of the following year.

If Out of Business: W-2 and 1099 data (and Form 307 if required) must be filed at the same time you file your final federal forms W-3 and W-2 with the Internal Revenue Service

Forms and Assistance

If you have questions or need forms, you may contact the Income Tax Withholding Section at (701)328-3125. The speech and hearing impaired may call through Relay North Dakota at 1-800-366-6888. You may also obtain forms and guidelines on our web site at www.nd.gov/tax or by writing to our office at the above address.